STATE OF KANSAS

DEPARTMENT OF REVENUE

Kansas

Division of Tax Operations

Kansas Specifications and Approval Requirements for Reproducing State Tax Forms

DRAFT

Faye Streeter
Forms & Correspondence Section
Kansas Department of Revenue
Docking State Office Building
915 SW Harrison St., Rm 351
Topeka, KS 66625-1712
Telephone: (785) 296-2460
Fax: (785) 296-2736

What's Inside?

The criteria for reproducing Kansas forms are the same as it has been in the past few years. I have gone through this publication and have decided to only capture the most critical areas and/or areas that seem to have the biggest issues with testing and the filing of returns.

The areas that have been removed are still effective, so don't change what you have been doing unless I notify you differently. If any changes are made to the areas that have been removed, they will be reinserted and you will receive notification of the update.

CONTACT & MAILING INFORMATION FOR DEVELOPERS

Paper

If you have paper forms needing approval or have **ANY** questions regarding this publication, form layout or other technical issues with regards to paper form they should be directed to:

Software Vendors/Developers – Paper Forms

Faye Streeter
Program Consultant
Kansas Department of Revenue
915 SW Harrison Street, Rm. 351
Topeka, KS 66625-1712
Phone: 785-296-2460
Fax: 785-296-2736   (*nonscannable forms only*)
E-mail: faye.streeter@kdor.ks.gov   (*nonscannable forms only*)
Software Developer: https://www.kdor.org/developers/subhome.html
Sales Tax History: https://www.kdor.org/developers/taxhistory.html
Kansas Department of Revenue: www.ksrevenue.org

The web addresses listed here are not for the general public's use, they are strictly provided for software developers' use only:

https://www.kdor.org/developers/subhome.html   https://www.kdor.org/developers/taxhistory.html

Electronic Filing / E Commerce / WebTax

If you have electronic "forms" needing approval or have **ANY** questions regarding the specifications, form layout or other technical issues they should be directed to:

Software Vendors/Developers – E-File / Mef

Terry Hunt
E-File Manager
Kansas Department of Revenue
915 SW Harrison Street, Rm. 251
Topeka, KS 66625-4066
Phone: 785-296-4066
Fax: 785-296-0153
E-mail: terry.hunt@kdor.ks.gov
E-File: https://www.kdor.org/developers/elfhome.html
E-File: http://www.ksrevenue.org/eservefile.html
Kansas Department of Revenue: www.ksrevenue.org

If you have **ANY** questions regarding electronic media specifications and other filing requirements and/or technical issues they should be directed to:

Electronic Media (W-2, 1099) – WebTax/WebFile

Andy Coultis
E-Commerce Systems Manager
Kansas Department of Revenue
915 SW Harrison Street, Rm. 251
Topeka, KS 66625-4066
Phone: 785-296-8841
Fax: 785-296-0153
E-mail: andy.coultis@kdor.ks.gov
Electronic Media: www.ksrevenue.org/eservw2.html
Kansas Department of Revenue: www.ksrevenue.org

CONTACT INFORMATION FOR TAXPAYERS

Need help completing return(s):   **Taxpayer Assistance Center (KDOR)**
Docking State Office Building
915 SW Harrison St., 1st flr
Phone: 785-368-8222, option 4 (Income Tax)
Phone: 785-368-8222, option 6 (Spanish)
Hours: 8:00 a.m. to 4:45 p.m. (M-F)
VITA (IRS) – to locate a site near:
Phone: 1-800-906-9887
Internet: http://irs.treasury.gov/freetaxprep/
AARP-Tax Aide and TCE
Phone: 1-888-227-7669
Internet: http://www.aarp.org/applications/VMISLocator/searchTaxAideLocations.action

Items you need to bring to the VITA/TCE sites to have your tax returns prepared:

- **Proof of identification – Picture ID**
- **Social Security Cards for you, your spouse and dependents** or a Social Security Number verification letter issued by the Social Security Administration or
- Individual Taxpayer Identification Number (ITIN) assignment letter for you, your spouse and dependents
- Proof of foreign status, if applying for an ITIN
- **Birth dates** for **you, your spouse and dependents on the tax return**
- Wage and earning statement(s) Form W-2, W-2G, 1099-R, 1099-Misc from all employers
- Interest and dividend statements from banks (Forms 1099)
- A copy of last year's federal and state returns if available
- Proof of bank account routing numbers and account numbers for Direct Deposit, such as a blank check
- **Total paid for daycare provider and the daycare provider's tax identifying number** (the provider's Social Security Number or the provider's business Employer Identification Number) if appropriate
- To file taxes electronically on a married-filing-joint tax return, both spouses must be present to sign the required forms.

It is extremely important that each person use the correct Social Security Number. The most accurate information is usually located on your original Social Security card. If you do not have an SSN for you or a dependent, you should complete Form SS-5, Social Security Number Application. This form should be submitted to the nearest Social Security Administration Office.

If you or your dependent is not eligible to get a Social Security Number, you may need an Individual Taxpayer Identification Number (ITIN).

Checking on refund: Phone: 1-800-894-0318
Phone: 785-368-8222, option 2
Internet: https://www.kdor.org/refundstatus/default.asp

Making a tax payment: Direct Payment: https://www.kdor.org/personaltax/Login.aspx
By Credit Card: http://www.ksrevenue.org/faqs-credit.html
or Mail to:

Individual Income Tax/Food Sales Tax	**Individual Estimated Income Tax**	**Homestead Claim**
Kansas Department of Revenue	Kansas Department of Revenue	Kansas Department of Revenue
915 SW Harrison St	915 SW Harrison Street	915 SW Harrison Street
Topeka, KS 66699-1000	Topeka, KS 66625-2000	Topeka, KS 66699-2000
Fiduciary Income Tax	**Corporate Income Tax**	**Corporate Estimated Income Tax**
Kansas Department of Revenue	Kansas Department of Revenue	Kansas Department of Revenue
915 SW Harrison Street	915 SW Harrison Street	915 SW Harrison
Topeka, KS 66699-3000	Topeka, KS 66699-4000	Topeka, KS 66625-2000
Privilege Tax	**Privilege Estimated Tax**	**Partnership or S Corporation Tax**
Kansas Department of Revenue	Kansas Department of Revenue	Kansas Department of Revenue
915 SW Harrison Street	915 SW Harrison Street	915 SW Harrison Street
Topeka, KS 66699-4000	Topeka, KS 66625-2000	Topeka, KS 66699-4000

2011 MOST COMMON ERROR(S)

It is the responsibility of the Vendors, Developers and/or Practitioners to see that correct information is located on the form before distribution and/or filing. If the information is not found, the returns are not to be filed, submitted in for testing, or distributed to end users. Specific information is required to be printed on the form in order to process the return through our scanning equipment and software.

Without this information the returns will not process and will be sent back to the taxpayer. Also without this information the system is unable to link page 1 with page 2 to indicate a complete return is filed.

- ➢ **K-40**
    - Filing only one page of Form K-40 (2 page return)
        - o Page 2 most likely to be filed
            - ▪ 9 out of 10 not filed with both pages was missing page 1
    - Missing information on page 2
        - o Software developer code not printing on page 2 (but would be found on page 1)
        - o Form Id not printing on page 2 (but would be found on page 1)
        - o Software did not carryover taxpayer name to pg 2 (but would be found on page 1)
        - o Software did not carryover taxpayer SSN to pg 2 (but would be found on page 1)
    - Having message "Self-Prepared" print in tax preparer signature area
        - o If return is not completed by a preparer leave field blank
        - o Do not pre-fill with message
    - Filing an amended return
        - o If you filed your federal return electronically on Monday
            - ▪ Received an additional W-2 in the mail on Tuesday
            - ▪ Filed an amended federal return on Thursday
            - ▪ Filed your Kansas return for the first time on Thursday
                - o DO NOT MARK THE KANSAS RETURN AS "AMENDED"

- ➢ **K-40, K-40H, K-40PT, K-41, K-120, K-120S, K-130**
    - Returns have been received with one page as a vendor / software created combined with one of the Department of Revenues form (not many but a few)
        - o This is not allowed
        - o The system will reject when received
        - o Can file only a complete
            - ▪ Vendor / Software generated form
            - ▪ Department of Revenue hand completed form

WHAT'S NEW

Anyone can reproduce the Kansas tax forms (scannable & non-scannable) but all must go through an approval

New Contribution/Donation/Fund Program – Kansas Hometown Heroes Fund (K-40, line 39)

New Fields Captured – K-40, K40H, K-40PT, K-41 - For 2012 tax returns will be capturing County abbreviations and School District numbers **(Kansas Residents only)**

New Schedule – K-120EX Expensing Deduction Schedule and lines added to other forms – Kansas expense deduction for certain qualifying machinery and equipment:

Sch S Part A (lines A5 and A18)	K-120S (line 18)	K-120 (line 17)
K-41 (enter one lines 25d & 26d)	K-121S (line18)	K-121 (line 17)

(For Individual, Fiduciary, and S-Corp: 1 yr only)

New Tax Rates – Withholding & Estimated – New rates start and effective 1/1/13. Any and all documents that reference these rates will be revised and posted to web, notify Taxpayers, Developers and Vendors.

New Credit Schedule – Electronic and Worksheet Only – K-89 Rural Opportunity Zone (Sch CR, line 36)

Obsolete Credit Schedule – K-64 Business Machinery and Equipment Credit - **(OBSOLETE)**

K-41 – Money fields can only be entered as whole dollars. Example: 3470.**00**

Date Fields – When entering a date, the format **IS NEVER**: yyyymmdd. See page 12.

Watermarks on forms – These are not to be removed and/or recreated for your specific software. If any form has a screening/watermark on it, it is **REQUIRED** to be there. **Any removal of it and then filed (by paper), the claim will be denied.**

FORMS VENDORS, SOFTWARE DEVELOPER & TAX PRACTITIONER RESPONSIBILITIES

Anyone can reproduce the Kansas tax forms (scannable & non-scannable) but all must go through an approval process before any form can be used for filing purposes whether by an individual, software developer, or practitioner. If you are a developer/customer/client using the forms, software, services or products provided by another company or even your own, please verify Kansas' approval to use the tax forms by accessing our web site.

- Personal Taxes - http://www.ksrevenue.org/forms-perstax.html
- Business Taxes - http://www.ksrevenue.org/forms-bustax.html

If you have the same forms being reproduced within different areas of the company (due to different software, etc.),

each area must complete a "Letter of Intent". When you are submitting forms for different areas within the company include this information on the cover sheet identifying that area. If you have more than one contact person, complete the "Contact Information" section in the Letter of Intent for each contact.

Forms can be submitted for approval, as they become available, not held until all are complete. Any information found in this document, and on the individual grid(s), is to be used for designing paper versions of the Departments' forms, and not to be used in association with the requirements for designing electronic versions of those same forms.

Any deviation from this document and the grid(s) for filed or test documents:

- could have your approval status changed; or
- by the software/payroll companies cause a delay the approval of forms; or
- by your customers/clients cause a delay in processing
- a return cannot be used for a prior year or a future tax year. Income tax forms are tax year specific. Example: 2011 cannot be used for a 2009 or 2010 for 2012, etc

The Department may decline to process them and the return will be sent back to the taxpayer for correcting and resubmittal. All first submittals for scannable forms are to be received by the Department no later than **December 3, 2012**. No first submittals of scannable forms will be accepted after **March 18, 2013**.

INITIAL FORM REQUIREMENTS

The page information after the title of the form indicates how many pages the Department considers each one of these. Only one or 2 pages maybe scannable but the form size is what the whole document is.

- Individual Income Tax and/or Food Sales Tax Refund Return/Amended (K-40) – **2 pages – both pages required**
- Supplemental Schedule (Schedule S) – **2 pages – both pages not required**
- Tax Credit Schedule (Sch CR) vendor/developer only – **2 pages – both pages required**
- Individual Income Payment Voucher (K-40V)
- Homestead Claim/Amended (K-40H) – **1 page**
- Property Tax Relief Claim for Low Income Seniors (K-40PT) – **2 pages – both pages required**
- Fiduciary Income Tax Return (K-41) – **4 pages – all pages required**
- Corporate Income Tax Return/Amended (K-120) – **6 pages – all pages required**
- **Expensing Deduction Schedule (K-120EX) – 4 page form** plus 3 supplemental pages**; Part C cannot be filed the first year - 2012**
- Corporate Income Payment Voucher (K-120V)
- Partnership and/or S Corporation Income Tax Return/Amended (K-120S) – **4 pages – all pages required**
- Privilege Tax Return/Amended (K-130) – **6 pages – all pages required**
- Privilege Payment Voucher (K-130V)
- Individual Estimated Income Tax Voucher (K-40ES)
- Corporate Estimated Tax Voucher (K-120ES)
- Privilege Estimated Tax Voucher (K-130ES)
- Nonresident Owner Withholding Tax Return (KW-7) – **3 pages – all pages required**

All scannable substitute computer-generated or downloaded forms:

- **MUST NOT HAVE ALPHA IN NUMERIC FIELDS OR NUMERIC IN ALPHA FIELDS – RETURNS OR VOUCHERS**
- **must not** have **pre-filled zeros, nines, or X's** when submitting for testing or filing purposes
- **must not** have all **zeros or nines** when submitting for testing or filing purposes
- **must carry** name, 4-char (K-40), and SSN /EIN over to 2nd page if shown on pdf received. See grid for placement
- **must contain** tagmarks. See grid for placement and page 13 for tagmark styles.
- **must contain** the assigned <u>s</u>oftware <u>d</u>eveloper <u>c</u>ode (SDC). This is a three-digit numerical code assigned by the Department. See grid for placement. **Example**: 500, 706, 857
- **must contain** the form <u>id</u>entification number in the correct location and in the correct format as the KDOR official form. See grid for placement. **Example**: 122809
- **must contain** the form number, revision date in the correct location and in the correct format as the KDOR official form. See grid for placement. **Example**: K-40, Sch S, K-120
- **must contain** accurate formatted data per Pub. KS-1648 and corresponding grid(s). (testing and original filing)
- **must be** originals. Photocopies and faxes <u>are</u> <u>not</u> acceptable for filing or testing purposes. **(Directly downloaded forms from the web are considered as an original return/voucher, any copies made of them are not originals.)**
- **are required** to be used for the tax year that is on the return

LETTER OF INTENT REQUIREMENTS

A **NEW** "Letter of Intent" must be completed at the start of each tax season. The Letter of Intent (3 pages) is part of Publication KS-1648. Publication KS-1648 will be emailed to you in July and will be posted to the Developer's site at roughly same time. Please fax (785-296-2736) or email faye.streeter@kdor.ks.gov your completed "Letter" to the attention of Faye Streeter no later than **September 4, 2012**.

The Letter of Intent must be received prior to, or with the first group of tax forms, being submitted for testing. If forms are submitted prior to receiving it, they will not be tested until it has been received by the Department. The "Letter of Intent" for 2010-2011 tax filing can be found at the end of this publication. This publication will be emailed to each company in June (through the NACTP ListServe) or it can be downloaded at: www.kdor.org/developers/subhome.html.

Do not use a prior year Letter of Intent; only use the current version found within this Publication If you are a secondary company, provide a list of those companies with your Letter of Intent.

RESPONSE TIME

We will review the form(s) as quickly as possible and return your Substitute Form Developer Submission Summary/ Approval Status form indicating our approval/denial within **ten** (10) business days of receiving the test sample(s). The ten business days are for anytime during the calendar year forms are being submitted in. **DO NOT** contact until the 10 days has passed.

If a scannable form is not approved, the status form will list the deficiencies. Whether approved or not this information will be relayed back to the company by way of a fax or e-mail. Approvals are valid for the calendar year of the forms only. If adding any prior year form to your software, it must be submitted for approval even if previously approved.

If you do not submit your forms (1st submittals) until the 1st of the year do not expect them back sooner than the 10 days. At that time we are competing for use of the processing equipment as real returns are being filed.

PAPER, INK, & DATA DESIGN

Paper Color	White
Paper Size	8 ½ inches x 11 inches
Paper Weight	20-pound bond
Paper Orientation	Portrait (Scannable Forms)
	Portrait and Landscape (Non-Scannable Forms)
Paper Printing	Single-sided, Scannable forms
	Single-sided or Duplexing acceptable for Non-scannable forms
Printing Options	"Paper Scaling" must be set to "None"
Ink (Test and live returns)	
Black non-Micr	(hardcoded text and variable data)
Signature Ink	Black or Blue

PDF Ink   **Black** –   areas with no changes
                                  Blue –   changes made to the form
                                  Red –   new on form (text, data fields, etc)

> ### IF COLORS ARE LEFT ON FORMS,
> ### <u>FORMS</u> <u>WILL</u> <u>NO</u> <u>LONGER</u> <u>BE</u> <u>CONSIDERED</u> <u>APPROVED</u>
> ### <u>nor</u> <u>WILL</u> <u>THEY</u> <u>BE</u> <u>PROCESSED</u>

Fonts – Helvetica is not allowed

Hardcoded Text	Arial, even sizes between 6 and 14 point, Left Justify

Data (Alpha / Alphanumeric / Numeric)	Courier 12 point, Uppercase
	     Alpha / Alphanumeric - Left Justify
	     Numeric – Right Justify

Scanline	OCR-A Extended, 12 point

Hardcoded Text	Vouchers	Arial	(K-40V, K-120V, K-130V, K-40ES, K-120ES, K-130ES, KW-7)
	Returns	Arial	(K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130)
Data	Vouchers	Courier	(K-40V, K-120V, K-130V, K-40ES, K-120ES, K-130ES, KW-7)
	Returns	Courier	(K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130)
SDC / Form ID	Returns	Courier	(K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130)
Scanline	Vouchers	OCR-A Extended*	(The operating system is unable to read any other font at the same time. One font style can be programmed into the system. Once ran through the Unisys it goes through its own edits and if scanline cannot be read it is rejected and someone will manually need to see why it was rejected.)
$ Symbol	Vouchers	**Courier Bold**	(K-40V, K-120V, K-130V, K-40ES, K-120ES, K-130ES, KW-7)

This font must be included in your software to allow for processing of all vouchers.

Hardcoded Text	Vouchers	**6pt**	(K-40V, K-120V, K-130V, K-40ES, K-120ES, K-130ES, KW-7)
	Returns	**6pt**	(K-40, K-40H, K-120, K-120S, K-130)
	Returns	**7pt**	(Sch S, K-41, K-120EX, K-130)
	Returns	**8pt**	(Sch CR, K-40PT, K-120EX)
Data	Vouchers	**12pt**	(K-40V, K-120V, K-130V, K-40ES, K-120ES, K-130ES, KW-7)
	Returns	**12pt**	(K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130)
SDC / Form ID	Returns	**12pt**	(K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130)
Scanline	Vouchers	**12pt**	(K-40V, K-120V, K-130V, K-40ES, K-120ES, K-130ES, KW-7)
$ Symbol	Vouchers	**14pt**	(K-40V, K-120V, K-130V, K-40ES, K-120ES, K-130ES, KW-7)

Lines per vertical inch	6 (1/6 inch) vertically
Wrapped Text (returns/vouchers)	all wrapped text; the line spacing should be set at 8.50.
Characters per horizontal inch	10 (1/10 inch) horizontally
Margin	½ inch margin on all sides
Vertical printable area:	First line, row 4 Last line, row 63
Horizontal printable area:	First printable space, column 6 Last printable space, column 80

- Graphics or special characters cannot be used as part of the data when entered. Any characters needed with data will be hardcoded on the form itself. No leading zeros unless requested.
- Registration marks and form identification: Registration marks and the form identification, which are printed on each page that is scanned, cannot deviate from the ones used in the design of the form.

FILING REQUIREMENTS – K-40, K-40H

Certain number of pages must be sent in when filing a tax return. On page 6 is a list of scannable tax returns and at the end of the name is the number of pages that make up that form. That is also the number of pages that must be submitted when filing that form. Each form requires all applicable data to be completed on it. Most importantly is the name of the individual(s), businesses, SSN or EIN and their signature(s). If this information is not completed that tax return cannot be processed. Please make sure that within the software there is a statement that stresses this.

For 2011, these 4 fields were the most likely to be left off the form when filed along with not sending in pg 1 with pg 2

K-40 2012 KANSAS INDIVIDUAL INCOME TAX 000 122912
(Rev. 10/12) Page 2 of 2 and/or FOOD SALES TAX REFUND

TESTMELXXXXX A TESTWATERSXXXXXXXXXX TEST 234007891

These fields are REQUIRED on form only link to page 1

On the bottom of form **K-40,** on both pages 1 and 2 are four (4) important items for the Preparer and the Taxpayer to make sure of. See examples below.

K-40 - Bottom Page 1 –

Arial 14 here and page 2

IMPORTANT: 1) Form K-40 is a 2 PAGE FORM, BOTH PAGES REQUIRED WHEN FILING
2) Refunds are not issued for any unsigned returns. Signature(s) are required
3) Make sure your NAME, 1st 4-letters last name, and SSN are printed at the top of page 2 of 2
4) DO NOT USE SHADES OF RED INK ON ANY TAX RETURN FILED WITH KANSAS

Lines 1 - 4: Arial 8 and on page 2

Page 1 of 2

INDIVIDUAL INCOME TAX
915 SW HARRISON ST
TOPEKA KS 66699-1000

For Office Use Only

1) Form K-40 is a 2 PAGE FORM. BOTH PAGES REQUIRED WHEN FILING
2) Refunds are not issued for any unsigned returns. Signature(s) are required
3) Make sure your NAME and SSN are printed at the top of page 2 of 2
4) DO NOT USE SHADES RED INK ON ANY TAX RETURN BEING FILED WITH KANSAS

K-40 - Bottom Page 2 –

Arial 16 for this

IMPORTANT

Page 2 of 2

1) Form K-40 is a 2 PAGE FORM, BOTH PAGES REQUIRED WHEN FILING
2) Make sure your NAME and SSN are printed at the top of page 2 of 2
3) Refunds are not issued for any unsigned returns. Signature(s) are required
4) DO NOT USE SHADES OF RED INK ON ANY TAX RETURN BEING FILED WITH KANSAS

Lines 1 - 4: Arial 8

1) Form K-40 is a 2 PAGE FORM. BOTH PAGES REQUIRED WHEN FILING
2) Refunds are not issued for any unsigned returns. Signature(s) are required
3) Make sure your NAME and SSN are printed at the top of page 2 of 2
4) DO NOT USE SHADES RED INK ON ANY TAX RETURN BEING FILED WITH KANSAS

For the form **K-40H**, if being filed by a Renter form RNT is required to be filed for each location that was lived in during the tax year the return is being filed for. If the Renter lived at only one address in Kansas for 12 months (must have lived in Kansas for all of 12 months to file a Homestead Claim), only 1 RNT is required to be filed. However, if they lived in 9 locations during the full 12 months they will be required to file 9 RNT's, one for each location. If not, it will greatly slow down the processing of their return.

DECEDENT CHECK FIELD

When completing any of the 3 forms (K-40, K-40H, or K-40PT) for a Decedent, the check field on these forms must be marked along with the death date completed. Returns are being received that may or may not include Form RF-9.

They will be received with the field marked along with a death date but no RF-9 or receive a RF-9 but the field is not checked or death date is missing. Form RF-9 is required to be filed whenever either of these fields is completed.

The returns and this form need to be linked together when this information is completed on the returns. If the RF-9 is completed first it should automatically mark the fields on either of the forms matching with the date entered on the RF-9.

DEPENDENT INFORMATION – K-40, K-40H, & K-40PT

No "Dependent Information" is to be placed on a separate sheet until the lines on page 1 of forms K-40, K-40H, or K-40PT are completed. A listing of dependents on a separate sheet can only be created if the seven (7) lines on the K-40, K-40H, or K-40PT have been filled.

Our system is set up to verify the dependent information, to insure they are entitled to the number of exemptions and credits claimed. If this is not completed on the return the validation process cannot be completed. Instead of having the system valid the information, an associate will now be required to manually touch each return and dependent information to verify their SSN. **This can/will add an additional 8 – 12 weeks to the process time.**

PROCESS TIMES

Individual Income (K-40, Sch S, Sch CR, K-120EX)
Normal process time is:

Electronically	–	7 days
Paper	–	16 weeks
Refund Set-Off Program	–	10-12 weeks*
Manual Validation	–	8-12 weeks*

Homestead (K-40H, K-40PT)
Normal process time is:

Error free	–	20-24 weeks
Renters	–	28 weeks
Refund Set-Off Program	–	10-12 weeks*
Manual Validation	–	8-12 weeks*

*in addition to regular process times

SOFTWARE DEVELOPER CODE NUMBER

Refrain from placing text anywhere within open areas.

The software developer identification code (SDC) is a three-digit number that will be assigned to each developer (one per company) by KDOR. If you developed Kansas forms last tax season, the same code will continue to apply. If you are new to producing Kansas forms, one will be assigned and you will receive a fax or an email indicating the number. All scannable forms must have your Kansas assigned vendor number. See grid for placement. A ½" of open space must be maintained on all four sides of the code. Not showing companies that only do sales, use or withholding taxes as they are required by Kansas law to file electronically.

Developer	SDC		Developer	SDC
2nd Story Software	072		PDP Tax Service	012
ATX - CCH Small Firms Services	020		Petz Enterprises Inc	101
Block Financial	046		RCS / TaxSlayer Pro	102
CCH Tax & Accounting (Wolters Kluwer)	037		Solutions for Progress	039
CorpTax LLC	202		STF	055
CS Professional Suite	043		TaxHawk Inc	006
Drake Software	051		Tax$imple Inc	100
H & R Block	049		TaxWare Systems Inc	004
Intuit	005		TaxWise - CCH Small Firm Services	017
Jackson Hewitt Technology Services LLC	085		TaxWorks	201
Liberty Tax Service / WeFile Inc	030		Thomson Reuters (Tax & Accounting) Inc	021
Liberty Tax Service / Next Gen	002		Vertex Inc	214
On-Line Taxes Inc	007			

FORM IDENTIFICATION NUMBER (FORM ID)

Refrain from placing text anywhere within open areas.

A form ID is assigned to each scannable return, scannable page of a return, and voucher that has required software and data placement. This form ID is <u>required</u> to be printed on all scannable forms for identification in the system.

1. form ID is missing, system will reject the form
2. staff member required to manually identify form.
3. staff member resends through to complete system process

We understand that it is costly to send out fixes but it is also costly for users who could incur P & I or at the Dept's end to have extra manpower brought in to manually fix forms that could have easily gone through the system. This can also apply to not sending in the correct pages for processing or having the name and SSN missing and mailing them all back to the taxpayers, you incur added cost of manpower and postage.

The form ID can change from one year to the next. A ½" of open space must be maintained on all four sides of the form ID. The actual locations of the form ID's are shown on the grid(s) for that particular form type. The form identification number is a six-digit number that identifies the type of form and which tax year it is for. The following form ID's are used for 2012-2013.

Full Size Return – Form ID's

	Page 1 Form ID	Page 2 Form ID	Page 3 Form ID	Page 4 Form ID	Page 5 Form ID	Page 6 Form ID	Page 7 Form ID
K-40 Individual Income Tax /Food Sales Tax	"122812"	"122912"					
Schedule S – Supplemental Schedule	"122612"	"122712"					
Schedule CR – Tax Credit Schedule	"115012"	"115112"					
K-40H Homestead Claim	"135012"						

K-40PT Property Tax Relief Claim	"135112"	"135212"					
K-41 Fiduciary Income Tax	"142012"						
K-120 Corporate Income Tax	"151012"	"151112"					
K-120EX Expensing Deduction Schedule	"156412"	"156512"	"156612"	"156712"	"156812"	"156912"	"157012"
K-120S Partnership or S Corp Income Tax	"154012"						
K-130 Privilege Tax	"172012"	"172112"					

<div align="center">Voucher Size – Form ID's*</div>

K-40V Individual Income Tax	"112212"	K-40ES Individual Estimated Income Tax	"182513"
K-120V Corporate Income Tax	"159212"	K-120ES Corporation Estimated Tax	"184513"
K-130V Privilege Tax	"179212"	K-130ES Privilege Estimated Tax	"186513"
KW-7 Nonresident Owner Withholding Tax	"532013"		

Please note that the form identifier is built into the scanline on the vouchers and includes the last two digits of the year from the period ending date. These forms will be passing through a separate processing system, and the equipment used within this system does not recognize the identifiers as used on the other forms but does recognize the two-digit tax year.

REFERENCE/TAG MARKS   Refrain from placing text anywhere within open areas.

2009 and current - **The tagmarks changed starting on the 2009 tax forms. The height of the tagmarks is 2 print lines and 3 print positions wide. The tagmarks will look like –**
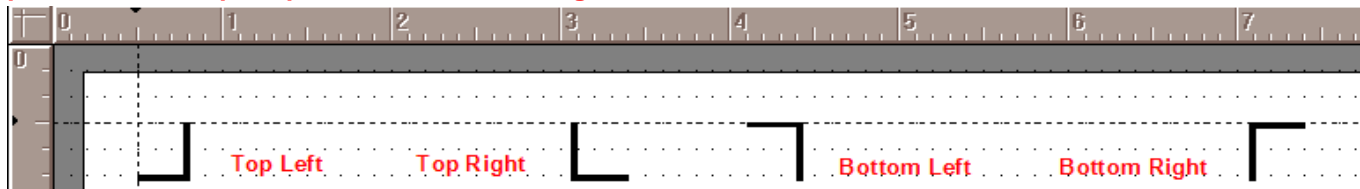
FULL FIELDS – TEST FORMS

A full field is not a form completed with all 0's, X's, a jumbled array of letters/numbers, and/or all 9's, a combination of both or any other single letter or number. If the form is only completed with one single character or digit, the equipment and software used to process the form(s) will not be able to acknowledge any of the fields. Nor can the equipment acknowledge any of the fields when alpha is used in numeric fields and numeric used in alpha fields. If test samples are submitted in either format the system will reject the forms.

All scannable forms provided by the Department for reproducing are completed with full data fields. Each field is completed with the maximum length of data for that field and shows how the format for the data should appear, including whether a money field can be a negative or not, commas, dollar signs, etc. When submitting a full field return / voucher, use the data that is provided within the pdfs. A voucher is not like a return that you can send multiple samples through to cover all of the check fields.

MONEY FIELDS ON TEST /ACTUAL RETURNS

<div style="border:2px solid navy; text-align:center;">

NON-APPLICABLE MONEY FIELDS **MUST BE** LEFT BLANK.

DO NOT PROGRAM SOFTWARE TO
FILL NON-APPLICABLE FIELDS WITH ZEROS.

</div>

Test Forms – Money fields are not tested to validate the calculations but to make sure the placement of that data is in the correct location. For testing of placement all fields that your company supports are required to be populated.

Actual Returns/Forms – Money fields on the actual returns/forms must be validated (internally by the Software Developers prior to the release of their software) to make sure each field is calculating correctly. The validation is not only on the return itself but also when figures must be carried over from other forms. Scannable and nonscannable forms must have their calculations validated. If a nonscannable form has calculations that need to be carried over to the scannable return, that data must be validated so that the correct figures are brought over. The Department cannot conduct this test as the software is not submitted for review.

Non-Applicable Fields -
When your software is used to complete a return, not every field will apply to that particular individual, in those cases **DO NOT ALLOW THE SOFTWARE** to pre-fill fields that do not apply. The software should NOT be designed to allow it. **Leave those fields blank** unless otherwise instructed. This applies whether you are filing paper or electronically.

TAXPAYER/PREPARER SIGNATURE AREA & INFORMATION
Refrain from placing text anywhere within open areas.

No red, orange, yellows, purples or shades of red ink are not to be used when signing the return, whether the taxpayer(s) or the preparer. ALL signatures should be legible.

Taxpayer Area
Located on each return is an area for the taxpayer or claimant's signature, as well as the signature of the spouse and tax preparer, if applicable. The locations of the signature lines are shown on the grid(s) for the income, corporate, and privilege tax forms. The grid(s) show the placement of all areas read and not read by the system. If filing a joint return both signatures are required. If only one signature on the return it will be sent back.

Paid Preparer Area
If the return has been completed by the taxpayer and NO preparer was involved there should be no signature or comment printed **(Self-Prepared)** in this area. This field/line should only be populated if a preparer completes the return otherwise it is **required** to be left blank. If not left blank, ICR reads that there is a signature, when really there was no paid preparer. Manual intervention is required to change all of these to "N" (no).

Paid Preparer Information
If the return has been completed by someone other than the taxpayer then the preparer must complete the tax preparer information. Enter the preparers' phone number, EIN, SSN, or PTIN number. The phone number and one of the 3 identification numbers must be entered on the return. DO NOT add the preparers' address. This information is not needed nor has space been allowed for.

SCANLINE REQUIREMENTS AND PLACEMENT
Refrain from placing text anywhere within open areas.

For clearance on the left and right edges of scanline it will vary depending on form or tax type. The measurements provided are from the left and right edge of the voucher:

	Print position left side	Left edge of scanline to left edge of voucher	Right edge of scanline to right edge of voucher	Print position right side
K-40V	63	6 ¼"	1 21/32"	68
K-120V	33	3 5/32"	1 21/32"	68
K-130V	33	3 5/32"	1 21/32"	68
K-40ES	37	3 9/16"	1 21/32"	68
K-120ES	33	3 5/32"	1 21/32"	68
K-130ES	33	3 5/32"	1 21/32"	68
KW-7	21	2"	1 21/32"	68

All scanlines must be printed ½" from the bottom edge of the voucher. From bottom edge of scanline to edge of paper must be a ½" no more, no less. All scanlines are required to be placed on line 63.
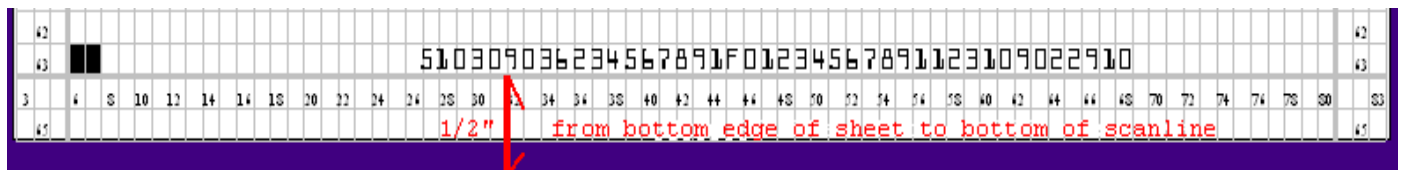
This measurement equals 2 line positions. On vouchers no additional text should be placed on lines 61-66.

No text of any kind should be printed anywhere in the area shown above
or
below print line 63 to the edge of the voucher (left, right or bottom edge).

DATA REQUIREMENT FOR TAX ACCOUNT NUMBERS AND DATES

Applied For Accounts

The following rule applies to all documents – full, ¾ and voucher size being filed:

"There is no reason for these fields to be blank when a return and/or voucher are filed."

Full and ¾ Size Forms

For the data fields within the full and ¾ size documents –

1. 99% of all filers should have an SSN and/or EIN number. For those filers that field should <u>never</u> be blank. For the other 1% "APPLIED FOR" should be entered in this field.
2. For income, corporate, privilege, franchise, fiduciary, and retailers' sales tax the example for the "Account" number, "EIN" and "SSN" fields the following text can be used: "APPLIED FOR"

Voucher Size Forms

For the data fields within the voucher size documents (not scanline) –

If the account number is an "Applied For" or not known, the data below is all that should appear on the voucher.

1. 99% of all filers should have an SSN or EIN number. For those filers that field should never be blank. For the other 1% "APPLIED FOR" should be entered in this field.
2. For income, corporate, privilege, franchise, estimated, retailers' sales, and non-residential owner WH tax the example for the "Account" number, "EIN" or "SSN" fields, the following text can be used: "APPLIED FOR"

For the data fields within the <u>scanline</u> –

If the account number is an "Applied For" or not known, the data below is all that should appear in the scanline.

1. The scanline on income, corporate and privilege the following example should be used for the SSN and EIN: 000000000
2. Nonresident owner withholding tax the example for the <u>scanline</u> is: 037000000000F01
   Do not use or allow   *000000000000F01*   **in the scanline** (for testing or filing)

TAX ACCOUNT NUMBERS

A software developer cannot arbitrary assigned a Kansas tax account number. Returns and payment vouchers are being received with account numbers that have not been assigned by the Kansas Department of Revenue. Tax account numbers can only be assigned after completing the Business Tax Application CR-16 or completing the online application at: http://www.ksrevenue.org/forms-btreg.html

Non-Applied For Accounts – Single Filers

For the data fields within the voucher size documents (not the scanline) – K-40V and K-40ES –

If there is no spouse – Leave blank

| Spouse Name field | Spouse Name control | Spouse SSN |

For the data fields within the <u>scanline</u> – K-40V and K-40ES –

- "Spouse Name Control" **–** "XXXX" should be used in the four-character name field and in the scanline if filing individual
- "Spouse SSN" – "000000000" should be used in the social security field and in the scanline if filing individual

FORMAT FOR DATE FIELDS – ONLY ONES ACCEPTALBE

The following are examples of how dates can be entered on the returns and vouchers. There are two standard formats that are commonly used:

6 digit format   090913   8 digit format   09012013

ONLY use format shown in PDF sample provided. Other options can be: **Semi-monthly** – SEPT 1-15 2013

FORM REQUIREMENTS FOR ACTUAL FILINGS

The information provided on pages **13 - 15** and throughout this publication are to be used along with the grid(s) for accurate placement and format. The forms/vouchers, data/text placement grid(s) can be obtained on KDOR's Developer web site at: https://www.kdor.org/developers/subhome.html

All data examples in this publication and on the grid are just that, an example of how the data should look. Data shown on the grid(s) are samples of full fields and should be used when creating full field test samples. If any monetary amount can be a **negative** each sample tax return and or tax voucher pdf posted on the Developers web site will show which fields can be a negative. Not all monetary fields allow for a negative. If it is a negative a "–" will be indicated in front of the amount.

All grid(s) will show the placement for literally everything that appears on the forms: the text, data, and the amount of open space that must be left between them. A column of text will all end in the same print position. (See section "Open Space" found on page **16**.) For example if the grid shows 4 open spaces between the text and where the data starts then the sample submitted for approval must also have 4 open print positions between text and data.

This space must be adhered to. Any return or voucher that is filed by your customer/client that does not follow the requirements can and should expect a delay in the processing of their documents. When returns or vouchers are actually being filed by you or your clients, fields that do not apply are NOT to be prefilled with data. Fields that do not apply are to be left blank.

FORM <u>K-40</u> IS A <u>2-PAGE</u> <u>RETURN</u> & IS REQUIRED TO BE FILED AS SUCH

Individual Tax Forms - K-40, Schedule S, Schedule CR, K-40H, and K-40PT - Variable and Hardcoded Data

- **All <u>KANSAS</u> residents <u>are</u> <u>required</u> to enter the following information:**
  - o **School District Code**
    - **K-40**
    - **K-41**
  - o **County Code**
    - **K-40**
    - **K-40H**
    - **K-40PT**
    - **K-41**
- **All <u>FILERS</u> <u>are</u> <u>required</u> to enter the following information:**
  - o **Dependent Information**
    - **K-40**
    - **K-40H**
    - **K-40PT**
  - o **Entity Information**
    - **K-120EX**
- K-40 – if only filing for Food Sales Tax refund, lines 1-39 do not need to be completed <u>but</u> taxpayer(s) signature is still required on page 2
- K-40 – Page 1 & 2 are required to be filed whether completing page 1 or page 2. Signature(s) is required for both
- K-40 – Primary Taxpayer name, 4 char, and SSN are required to appear top of page 2. This is the only information to link the 2 pages together
- K-40 – SSN information is captured on K-40. All dependent information is required to start on the page 1 of the return before going to an additional sheet. The additional sheet is <u>only</u> for those that will not fit on page 1 of K-40.
- K-40 – No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and or dependents
- K-40 **–** Page 1, line D – an amount is required here if not more than 35,400. If left blank claim will be denied
- K-40 – SSN and/or Temporary ID numbers for dependents is required in order to claim most Kansas tax credits
- K-40 – SSN for dependents is required in order to claim a Food Sales Tax refund, Credit for Dependent Care and the EIC
- K-40 – SSN requirement does not apply to credit for taxes paid to another state
- K-40 – SSN requirement effective starting tax years 2011 and after
- Sch S is the only form that can have either or both pages submitted for filing. All other returns require every page when filed
- **All** date fields (must be <u>eight</u> digits) will not contain: –, / or ( ) unless otherwise shown on form **Example**: 04152011
- **All** SSN's, and EIN's (must be <u>nine</u> digits) will not contain: –, / or ( ) unless otherwise shown on form
- **All** phone numbers (must be <u>ten</u> digits) will not contain: –, / or ( ) unless otherwise shown on form
- If monetary amount is a **negative**, insert a "-" in the first field to the left of the first number on the line. **Example**: -25. Not all money fields will or can have a negative field. The form sample will show which fields

this is allowed in and how the negative should be shown.

- **Money fields** – **No** dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **Example**: 34567
- **Money fields – Do not prefill** money fields with zeros in those fields that are not applicable.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid** data **MUST** be on all returns. **The data <u>must</u> follow the information required in this publication for test purposes and as a customer completed return.**

IMPORTANT INFORMATION: All returns requesting a Food Sales Tax refund MUST BE RECEIVED by the department NOT LATER THAN April 15th or, within the federal extension period. Failure to file for a food sales tax refund before October 15th will result in a denial of the refund. The Director of Taxation may extend the time for filing any claim when good cause exists; or accept a claim filed after the deadline for filing in the case of sickness, absence or disability of the claimant if such claim has been filed within four years of such deadline.

Below is a listing of relationship names that will be acceptable for Form K-40 and any other form that requests relationship title. This listing matches what the IRS, our E-File and Web Tax programs will accept.

AUNT	CHILD	FOSTERCHILD	GRANDPARENT	NIECE	PARENT	SON	OTHER
BROTHER	DAUGHTER	GRANDCHILD	NEPHEW	NONE	SISTER	UNCLE	

Business Tax Forms - K-120, K-120EX, K-120S, and K-130

- **All <u>FILERS</u> <u>are</u> required to enter the following information:**
  - ○ **Dependent Information**
    - **K-40**   **K-40H**   **K-40PT**
  - ○ **Entity Information (if applicable)**
    - **K-120EX**
- **All** date fields (must be <u>eight</u> digits) will not contain: –, / or ( ) unless otherwise shown on form. **Example**: 04152011.
- **All** SSN's, and EIN's (must be <u>nine</u> digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** phone numbers (must be <u>ten</u> digits) will not contain: –, / or ( ) unless otherwise shown on form.
- If monetary amount is a **negative**, insert a "-" in the first field to the left of the first number on the line. **Example**: -25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- **Money fields** are required to show decimal and cents, and **no** commas or dollar symbols "$", whether rounding or not. No "imbedded spaces". Make sure that the software is set to show the correct format when entered and when printed. **Example**: 34567.00 or 34567.23. If the line does not pertain leave it blank.
- **Money fields – Do not prefill** money fields with zeros in those fields that are not applicable.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid** data **MUST** be on all returns. **The data <u>must</u> follow the information required in this publication for test purposes and as a customer completed return.**

K-120EX – Part B columns a, b, and c & Part C column a – Breakdown of columns

The K-120EX can be filed with a K-40 (Sch S), K-41, K-120, and K-120S. The following are the only figures that can be used for entering in Part B columns a, b and c and in Part C column a.

IRC 168 **Recover Period's**	Percent's only for **200DB Method**	Percent's only for **150DB Method**	Percent's only for **S/L Method**
2.5	n/a	0.077	0.092
3.0	0.075	0.091	0.106
3.5	n/a	0.102	0.116
4.0	n/a	0.114	0.129
5.0	0.116	0.135	0.150
6.0	n/a	0.154	0.170
6.5	n/a	0.163	0.179
7.0	0.151	0.173	0.190
7.5	n/a	0.181	0.199
8.0	n/a	0.191	0.208
8.5	n/a	0.199	0.217
9.0	n/a	0.208	0.226

15

9.5	n/a	0.218	0.235
10.0	0.198	0.224	0.244
10.5	n/a	0.232	0.252
11.0	n/a	0.240	0.261
11.5	n/a	0.248	0.269
12.0	n/a	0.256	0.277
12.5	n/a	0.263	0.285
13.0	n/a	0.271	0.293
13.5	n/a	0.278	0.300
14.0	n/a	0.285	0.308
15.0	n/a	0.299	0.323
16.0	n/a	0.313	0.337
16.5	n/a	0.319	0.344
17.0	n/a	0.326	0.351
18.0	n/a	0.339	0.365
19.0	n/a	0.351	0.378
20.0	n/a	0.363	0.391
22.0	n/a	0.386	0.415
24.0	n/a	0.408	0.438
25.0	n/a	0.419	0.449

Fiduciary Tax Form - K-41

- **All KANSAS residents are required to enter the following information:**
  - o **School District Code**
    - **K-40**   **K-41**
  - o **County Code**
    - **K-40**   **K-40H**   **K-40PT**   **K-41**
- **All** date fields (must be eight digits) will not contain: –, / or ( ) unless otherwise shown on form. **Example**: 04152011.
- **All** SSN's, and EIN's (must be nine digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** phone numbers (must be ten digits) will not contain: –, / or ( ) unless otherwise shown on form.
- If monetary amount is a **negative**, insert a "-" in the first field to the left of the first number on the line. **Example**: -25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- Money fields must be entered as whole dollars.
- **Money fields** are required to show decimal and cents, and **no** commas or dollar symbols "$". No "imbedded spaces". Make sure that the software is set to show the correct format when entered and when printed. **Example**: 34567.00. If the line does not pertain leave it blank. **Rounding required.**
- **Money fields – Do not prefill** money fields with zeros in those fields that are not applicable.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid** data **MUST** be on all returns. **The data must follow the information required in this publication for test purposes and as a customer completed return.**

Individual and Business Tax Vouchers - K-40V, K-120V, K-130V, K-40ES, K-120ES, and K-130ES

- **All** date fields (must be eight digits) will not contain: –, / or ( ) unless otherwise shown on form. **Example**: 04152011.
- **All** SSN's, and EIN's (must be nine digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** phone numbers (must be ten digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **Four-character name control** is left justified with no embedded spaces. If last name is less than 3 characters or hyphenated, leave the space and remove hyphen. **Example**: Robert Fox – 'FOX ' = Last space left blank Mary Fox-Jones – 'FOXJ' = No hyphen, dash or space
- Include a **solid/dotted line** at the top of the voucher to indicate where the form should be cut from the page before submission. Should be positioned 3 11/16" from bottom edge of voucher or at the bottom of print line 44.
- **K-40V** is a payment voucher for Form K-40 and any "Prior Year K-40X" return.
- **Money fields** are required to show decimal and cents, and **no** commas or dollar symbols "$", whether rounding or not. No "imbedded spaces". Make sure that the software is set to show the correct format when entered and when printed. **Example**: 34567.00 or 34567.23. If the line does not pertain leave it blank.
- **Money fields – Do not prefill** money fields with zeros in those fields that are not applicable.

- On the **blank portion** above voucher, include the following statement: **DO NOT SEND A PHOTOCOPY OF THIS VOUCHER or you risk the chance of our automated system not capturing your data correctly. SEND ORIGINAL ONLY**. Statement should be printed in 10pt Courier, **Bold**.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). Refrain from placing text anywhere within open areas.
- Two "**XX**" are required in the check fields on the following vouchers for testing and on customer/client submitted forms. K-40V K-120V K-130V K-40ES K-120ES K-130ES
- **Valid** data **MUST** be on all returns. **The data must follow the information required in this publication for test purposes and as a customer completed return.**
- **When submitting FULL FIELDS, only use correctly formatted data and / or XX's to populate the fields.**

KW-7

- **All** date fields (must be eight digits) will not contain: –, / or ( ) unless otherwise shown on form. **Example**: 04152011.
- **All** SSN's, and EIN's (must be nine digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** phone numbers (must be ten digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** other amount fields should be printed in the same font as the "Total" but not include a dollar symbol.
- Include a **solid/dotted line** at the top of the voucher to indicate where the form should be cut from the page before submission. Should be positioned 3 11/16" from bottom edge of voucher or at the bottom of print line 44.
- **Money fields** are required to show decimal and cents, and **no** commas or dollar symbols "$", whether rounding or not. No "imbedded spaces". Make sure that the software is set to show the correct format when entered and when printed. **Example**: 34567.00 or 34567.23. If the line does not pertain leave it blank.
- **Money fields – Do not prefill** money fields with zeros in those fields that are not applicable.
- On the **blank portion** above voucher, include the following statement: **DO NOT SEND A PHOTOCOPY OF THIS VOUCHER or you risk the chance of our automated system not capturing your data correctly. SEND ORIGINAL ONLY**. Statement should be printed in 10pt Courier, **Bold**.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). Refrain from placing text anywhere within open areas.
- Taxpayer **account number** must be populated with valid characters in the scanline.
  - Characters 1 – 3 = 037 – Numeric only (See page **12** of this document)
  - Characters 4 – 12 = FEIN – Alphanumeric (Character 4 could be a "K" or "A" if a temporary number has been assigned)
  - Character 13 = 'F' – Alpha only
  - Characters 14 – 15 = Business location number – Numeric only (usually '01', never '00')
- The only **"box"** is found on the withholding tax voucher size documents. This is the "For Office Use Only" box or "FOUO".
- Two "**XX**" are required in check fields on the following voucher for testing and on customer/client submitted forms. KW-7
- **Valid** data **MUST** be on all returns. **The data must follow the information required in this publication for test purposes and as a customer completed return.**

TESTING REQUIREMENTS

All scannable forms are to be sent in by either USPS, Fed-Ex, Express Mail, UPS, etc.
No pdf or fax version will be accepted for scannable forms.

Scannable Forms

One sample must be submitted of each form to the Department for approval prior to use.

1) **NO blank samples are to be submitted;**
2) Returns/vouchers must contain full fields.
   a) **NO** full fields can be submitted with only X's, 0's or 9's or all. Data within pdf form(s) provided can be used in test samples;
   b) **NO** full fields can be submitted with alpha in numeric fields;
   c) **NO** full fields can be submitted with numeric in alpha fields;
3) Make sure when printing scannable forms that the option for "scaling" is turned off.

If a sample is not received this way, one will be requested and the form will not be tested until then. This is required for testing purposes on the chance the form(s) will come in with this field populated. The sample **MUST** contain variable data printed on the form to insure proper testing of the forms. All data examples in this publication are just that, an example of how the data would look not actual data.

When submitting test samples, **all** test samples (full fields or valid/realistic) are **required** to contain the correct data format as required in the data specifications. **This means no alpha in a numeric field or numeric in an alpha field**.

When submitting a full field form please use the data on the pdf samples supplied to you.

When submitting test forms for approval, all fields must be completed (not all 0's, X's or 9's) **AND** for filing original returns, fields that do not apply are not to be pre-filled with 0's. Original forms are being sent in with fields populated with 0's. This bullet is listed with each tax type on the previous pages:

Money fields – Do not prefill money fields with zeros in those fields that are not applicable.

Please follow the specifications found within this publication.

On all spec'd forms, the amount of open space around the "data" entered, in relation to the text, must be maintained throughout the forms. All grid(s) show the placement for the text, data, and the amount of open space that must be left between them. If the grid(s) shows 4 open spaces between the text and where the data starts then the sample submitted for approval must also have 4 open print positions between text and data. See grids on the amount of "Open Space" there is per form type. **Example** shown below:

24	1. Federal adjusted gross income . .	Open Space	– 9 9 5 4 2 3 1 5
25			
26	2. Modifications		– 5 0 2 1 9 4 5 6
27			
28	3. Kansas adjusted gross income . .		– 5 0 1 1 6 8 4 2

If any monetary amount can be a **negative** each sample tax return and or tax voucher pdf posted on the

Developers' web site will show which fields can be a negative. Not all monetary amounts are a negative. If it is a negative a "–" will be indicated in front of the amount.

Any return or voucher that is filed by your customer/client that does not follow the requirements can and should expect a delay in the processing of their documents.

On the Developers website click on "Substitute Forms/Tax Packages", then "Tax Form Specifications" for each form data specification containing forms and grid(s) to know how much open/clean space must be allowed. Even though the text is not read, the open space between it and the data is required for the system to read the data accurately and consistently. **Refrain from placing text anywhere within open areas.**

Voucher Size Forms -

- **All** date fields (must be underlined eight digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** SSN's, and EIN's (must be underlined nine digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** phone numbers (must be underlined ten digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** fields on test forms must be completed. The data can be used from the samples provided.
- **All** other amount fields should be printed in the same font as the "Total" but not include a dollar symbol.
- **Alpha** characters must be in upper case.
- If monetary amount is a **negative**, insert a "-" in the first field to the left of the first number on the line. **Example**: -25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- Include a **solid/dotted line** at the top of the voucher to indicate where the form should be cut from the page before submission. Should be positioned 3 11/16" from bottom edge of voucher or at the bottom of print line 44.
- **Money fields** are required to show decimal and cents, **no** imbedded spaces and **no** commas or dollar symbols "$", whether rounding or not. Make sure that the software is set to show the correct format when entered and when printed. **Example**: 34567.00 or 34567.23.
- On the **blank portion** above voucher, include the following statement: **DO NOT SEND A PHOTOCOPY OF THIS VOUCHER or you risk the chance of our automated system not capturing your data correctly. SEND ORIGINAL ONLY**. Statement should be printed in 10pt Courier, **Bold**.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- "Total" field/payment amount should be submitted with actual amounts. **DO NOT USE** "0.00" for any of the money fields on the voucher **test** submissions. This is required for testing purposes.

- Two "**XX**" are required in the check fields on the following vouchers for testing and on customer/client submitted forms. K-40V, K-120V, K-130V, K-40ES, K-120ES, K-130ES, KW-7
- **Valid** data **MUST** be on all returns. The data <u>must</u> follow the information required in this publication for test purposes and as a customer completed return.

Full and ¾ Size Forms -

- **All** date fields (must be <u>eight</u> digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** SSN's, and EIN's (must be <u>nine</u> digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** phone numbers (must be <u>ten</u> digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** fields on test forms must be completed. The data can be used from the samples provided.
- **All** other amount fields should be printed in the same font as the "Total" but not include a dollar symbol.
- If monetary amount is a **negative**, insert a "-" in the first field to the left of the first number on the line. **Example**: -25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- **Money fields** (K-40, Sch S, Sch CR, K-40H, and K-40PT) are required to show **no** dollar signs, decimals, commas, and cents or imbedded spaces whole amounts only. No "imbedded spaces. Make sure that the software is set to show the correct format when entered and when printed. **Example**: 34567
- **Money fields** (K-41, K-120, K-120S, K-130) are required to show decimal and cents (00), BUT **no** commas or dollar symbols "$", whether rounding or not. No "imbedded spaces. Make sure that the software is set to show the correct format when entered and when printed. **Example**: 34567.00
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid** data **MUST** be on all returns. The data <u>must</u> follow the information required in this publication for test purposes and as a customer completed return.

FORMS MUST BE SUBMITTED TO KDOR FOR WRITTEN APPROVAL BEFORE PUBLISHED AND / OR RELEASED FOR USE. NON-APPROVED FORMS FILED BY YOUR CLIENTS WILL BE SENT BACK.

SPECIFICATIONS AND GRIDS

Specifications and Grid(s) are required on the following scannable forms. If you are reproducing the following forms, you **must** use the specifications (found within this publication) and the grid(s) provided by the Department. Only scannable forms require exact placement.

Individual Income Tax

K-40	Individual Income Tax and/or Food Sales Tax Refund/Amended Return – **2 page form**
Schedule S	Supplemental Schedule – **2 page form**
Schedule CR	Tax Credit Schedule – **2 page form**
K-40V	Individual Income Payment Voucher
K-40H	Homestead Claim/Amended – **1 page form**
K-40PT	Property Tax Relief Claim for Low Income Seniors – **2 page form**

Fiduciary Tax

K-41	Fiduciary Income Tax Return/Amended – **4 page form**

Corporate Income Tax

K-120	Corporation Income Tax Return/Amended – **6 page form**
K-120EX	Expense Deduction – **4 page form** plus 3 supplemental pages**; Part C cannot be filed/claimed the first year - 2012**
K-120V	Corporate Income Payment Voucher
K-120S	Partnership and/or S Corporation Income Tax Return/Amended – **4 page form**

Privilege Tax

K-130	Privilege Tax Return/Amended – **6 page form**
K-130V	Privilege Tax Payment Voucher

Estimated Tax

K-40ES	Individual Estimated Income Tax Voucher
K-120ES	Corporate Estimated Income Tax Voucher
K-130ES	Privilege Estimated Tax Voucher

Withholding Tax

> KW-7   Non-Resident Owner Withholding Return – **2 page form**

FORM RELEASE AND CHANGES

Form Release Timeline – Updated

Scannable Forms will start being released around the end of August. <mark>No drafts forms will be released</mark>. Due to system, legislation changes, or an oversight on the Departments side, the forms can change and will be resent out at that time. The order they will be released is shown below (these are estimated dates).

Week of August 6, 2012 – Returns and Vouchers

K-40V   K-120V   K-130V   K-40ES   K-120ES   K-130ES

Week of September 17, 2012 - Returns

K-40   Sch S   Sch CR   K-40H   K-40PT   K-41   K-120   K-120EX   K-120S   K-130   KW-7

Nonscannable forms can be released at any time from August through February. Miscellaneous nonscannable forms can be released anytime during the year.

Form Changes

Scannable Forms:

CHANGES WILL BE IN BLUE   NEW FIELDS/TEXT WILL BE IN RED

COLORS ON FORM ARE **FOR YOUR INFORMATION ONLY**.

Individual Income Tax

K-40   Rev. 6/12
- ➤ **New Contribution / Donation / Fund Program line**
  - Kansas Hometown Heroes Fund, line 39
- ➤ **Requirements**
  - **All <u>KANSAS</u> residents <u>are</u> <u>required</u> to enter the following information:**
    - o **School District Code**
      - **K-40**   **K-41**
    - o **County Code**
      - **K-40**   **K-40H**   **K-40PT**   **K-41**
  - **All <u>FILERS</u> <u>are</u> <u>required</u> to enter the following information:**
    - o **Dependent Information**
      - **K-40**   **K-40H**   **K-40PT**
    - o **Entity Information (if applicable)**
      - ▪ **K-120EX**
    - o Page 1 will capture
      - Header information
      - Dependent Information
      - Food Sales Tax filing only
    - o Page 2 will capture
      - Name, 4-char, and SSN
      - All standard financial information (lines 1-40) that used to be on single page form
      - Signature fields
  - ▪ **Filing Requirements**
    - o At all times both pages 1 & 2 are required to be filed together even if
      - ▪ Only filing for food Sales Tax Refund
      - ▪ Only completing the standard financial lines 1 – 40
        - ❖ Taxpayer(s) are required to sign page 2 no matter what they are filing for
        - ❖ Whether self-prepared or by preparer, Primary Taxpayer name, 4-char, and SSN are to appear at top of page 2. Software required to carry from page 1 to page 2 automatically
  - ▪ SSN requirement

- o effective starting tax years 2011 and after
- o does not apply to the credit for taxes paid to another state
- o and/or Temporary ID # for dependent(s) is required in order to claim most Kansas tax credits.
- o for dependent(s) is required in order to claim a Food Sales Tax refund, Credit for Dependent Care and the EIC
- o information is captured on K-40. Kansas will also be asking for dependent(s) name, date-of-birth and relationship
- o No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and / or dependents
- • Will be asking for and capturing dependent date-of-birth and relationship information
  - o This will not carry over to another sheet unless K-40 fields have been completed first
- • Line D an amount is required here if not more than 35,400. If left blank claim will be denied
- • The same information that is required to electronic file is also required on this paper version
- ▪ Filing an amended return, the check field must be indicated for the reason
- ▪ Completed by someone other than taxpayer, Preparer information must be completed
- ▪ Completed by a Tax Preparer, enter one of the 3 (EIN, SSN or PTIN)
- ▪ Married filing joint both signatures required
  - o only one signature, return will be sent back
- ▪ If taxpayer died during filing period
  - o deceased field must be checked
  - o death date must be entered, and
  - o Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40, this form can be automatically completed and submitted with Form K-40.
- ➢ Change to tax year within form
  - • Form ID
  - • Revision date

Schedule S Rev. 6/12
- ➢ **Adding 2 expensing deduction lines to Part A**
  - ▪ **A5**
  - ▪ **A18**
- ➢ Change to tax year within form
  - • Form ID
  - • Revision date
- ➢ No data placement changes to Part B
- ➢ Capturing both state and federal data on Part B. Had been only capturing state.

Schedule CR Rev. 6/12
- ➢ **Added new credit – K-89 Rural Opportunity Zone Credit (ROZ) – Electronic Only**
- ➢ **Added nonrefundable fields for K-32, K-36, K-56, and K-57**
- ➢ **Removed K-64, Business Machinery and Equipment Credit line**
- ➢ **Both pages are required to be filed**
- ➢ K-84, K-85, K-88, and K-89 only filed "Electronically" – No paper forms can be filed claiming these credits. The instructions are all that is available on the Dept.'s website at: http://ksrevenue.org/formsii.html#credit
- ➢ **Requirements –**
  - ▪ Can only be filed with Vendor K-40, when claiming credits
  - ▪ MUST enclose completed credit schedule(s) being claimed
  - ▪ This form cannot be filed with the Departments' Form K-40 (orange drop out ink)
  - ▪ Negative amounts **ARE NOT** allowed on this form
- ➢ Format change due to the elimination and addition of credit schedule(s)
- ➢ Change to tax year within form
  - • Form ID
  - • Revision date

K-40V Rev. 6/12
- ➢ Change to tax year within form
  - • Revision date
  - • Tax year in scanline to 12
- ➢ No data placement changes

K-40H Rev. 6/12
- ➢ **Requirements** –
  - ▪ New Field Capturing **– Kansas Residents Only**
    - o County Code
  - ▪ Money fields located in Line 4 requires exact placement as the amounts will be captured
  - ▪ If completed by someone other than the taxpayer, the Preparer information must be completed
  - ▪ If taxpayer (filing single) died during filing period, the deceased field must be checked, death date must be entered, and Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40H, this form can be automatically completed and submitted with Form K-40H.
  - ▪ Data fields located within line 4 will be captured starting with 2010 forms. (Data required)
- ➢ Change to line 4, lined up all 3 money fields
- ➢ Change to tax year within form
  - • Form ID
  - • Revision date

K-40PT Rev. 6/12
- ➢ **Requirements** –
  - ▪ New Field Capturing **– Kansas Residents Only**
    - o County Code
  - ▪ Money fields located in Line 4 requires exact placement as the amounts will be captured
  - ▪ If completed by someone other than the taxpayer, the Preparer information must be completed
  - ▪ If taxpayer (filing single) died during filing period, the deceased field must be checked, death date must be entered, and Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40PT, this form can be automatically completed and submitted with Form K-40PT.
  - ▪ Data fields located within line 4 will be captured starting with 2010 forms.
- ➢ Change to tax year within form
  - • Form ID
  - • Revision date
- ➢ No data placement changes

Fiduciary Tax

K-41 Rev. 6/12
- ➢ **Requirements**
  - ▪ New Fields Capturing **– Kansas Residents Only**
    - o County Code
    - o School District Code
  - ▪ Money fields will be entered as whole dollars. Example: 3470**.00**
  - ▪ K-120EX, line 5 money amount to be entered either line 25d or line 26d
  - ▪ If completed by someone other than the taxpayer, the Preparer information must be completed
- ➢ Change to tax year within form
  - • Form ID
  - • Revision date
- ➢ No data placement changes

Corporate Income Tax

K-120 Rev. 6/12
- ➢ **Adding expensing deduction line to K-120 and K-121**
  - ▪ **New line 17 for both**
- ➢ **Removed K-64, Business Machinery and Equipment Credit line**
- ➢ K-84 and K-85 only filed "Electronically" – No paper forms can be filed claiming these credits. The instructions are all that is available on the Dept.'s website at: http://ksrevenue.org/forms-btcinc.html#credit
- ➢ **Requirements** –
  - ▪ If filing an amended return, the initial check field must be indicated along with the reason
  - ▪ If completed by someone other than the taxpayer, the Preparer information is required
  - ▪ If completed by a Tax Preparer required to enter one of the following: EIN, SSN or PTIN
- ➢ Change to tax year within form
  - • Form ID
  - • Revision date
- ➢ No data placement changes

K-120EX   7/12 – **NEW FORM**

- Can be filed with K-40 (Sch S), K-41, K-120 (K-121), or K-120S (K-121S)
  - **Any** amount entered on expensing deduction line of the above forms, **K-120EX is required**
- **Requirement -** Will be capturing the following fields
  - Page number 1 – 7 are not captured but will need to change if the number of pages vary from the original 4 pages **(Part C cannot be claimed the first year - 2012)**
    - First Year to Claim
      - If no additional lines needed then what is on form
        - ❖ File pages 1, 2 & 4
      - If additional lines are needed
        - ❖ Use appropriate Supplement page
          - Part A (line 8) Supplement
          - Part B Supplement
          - Part C Supplement
          - Form Id will not change for each additional supplemental page created
    - Part C
      - **Cannot be claimed first year – 2012**
      - **No filed 2012 tax return will or should contain Part C**
    - Total lines
      - (Part A, Part A Supplement, Part B, Part B Supplement, Part C and Part C Supplement)
        - ❖ **Placement of total lines will not change**
          - **Required to stay constant**
  - **Page 1**
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Beginning and Ending Dates
    - Taxpayer name – pg 1 – 7 (or any additional pages)
    - Taxpayer SSN or EIN – pg 1 – 7 (or any additional pages)
      - Enter one or the other
    - Name of Business
    - Business EIN
    - Amounts may go up to 999 billion (123567890121)
      - Whole dollars only (no decimals
    - Part A
      - Line 1
        - ❖ Total is combined amount of line 11 from all Part B and Part B Supplement pages
      - Line 2
        - ❖ Total is combined amount of line 12 from all Part C and Part C Supplement pages
      - Line 3 and 5
        - ❖ Only two fields that allow a negative
      - Line 4
        - ❖ Percent field format
          - 100.0000
          - No percent symbol
      - Line 5 will carry over to forms Sch S, Part A, K-41, Part 1, K-120S, K-120, K-121, K-121S
        - ❖ **All will be entered as positive numbers** on above forms
      - Line 8
        - ❖ If no entities within combined group, complete page 4 Part B and Part B Supplement if needed
        - ❖ If yes, there are entities, see bullet below **"Page 2, Part A line 8"**
  - **Page 2, Part A (line 8)**
    - Yes there are entities within combined group
      - Set-up for 21 line entries + total line
      - If over, use Part A Supplement (line 8)
        - ❖ Form ID will not change on Supplement if more than 1 page needed
        - ❖ Set-up to have 21 line entries + total line
        - ❖ Enter the combined amount from Total line for each Part A, line 8 page included on Line 8 of page 1

- o Fields captured
  - SDC code – pg 1 – 7 (or any additional pages)
  - Form ID – pg 1 – 7 (or any additional pages)
  - Name
  - SSN/EIN
  - (a) Entity Name
  - (b) Entity EIN
  - (c) Amount Used
  - Total line for
    - ❖ Part A (line 8)
    - ❖ Part A (line 8) Supplement
      - Total line is for each page and transfer to page 1, line 8
- **Page 3, Part A (line 8) Supplement**
  - o Yes there are entities within combined group
    - Set-up for 21 line entries + total line
    - If over, use Part A Supplement (line 8)
      - ❖ Form ID will not change on Supplement if more than 1 page needed
      - ❖ Set-up to have 21 line entries + total line
      - ❖ Enter the combined amount from Total line for each Part A and Part A Supplement on Line 8 of page 1
  - o Fields captured
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Name
    - SSN/EIN
    - (a) Entity Name
    - (b) Entity EIN
    - (c) Amount Used
    - Total line for
      - ❖ Part A (line 8)
      - ❖ Part A (line 8) Supplement
        - Total line is for each page and transfer to page 1, line 8
- **Page 4, Part B**
  - o Set-up for 21 line entries + total line
  - o If over, use Part B Supplement
    - Form ID will not change on Supplement if more than 1 page needed
    - Set-up to have 21 line entries + total line
    - Enter the combined amount from Total line for each Part B and Part B Supplement on Line 1 of page 1
  - o Fields captured
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Name
    - SSN/EIN
    - (a) IRC 168 Recover Period
      - ❖ 00.0 (Format)
    - (b) Method
    - (c) Percent
      - ❖ 0.000 (Part B, column c) - Format
      - ❖ No percent symbol
    - (d) Basis for Depreciation
    - (e) Bonus Depreciation
    - (f) Net Basis
    - (g) Kansas Expensing
      - ❖ Line 11, total of column g
    - Total for all Line 11's
      - ❖ Part B
      - ❖ Part B Supplement
        - o Total line is for each page and transfer to page 1, line 1
- **Page 5, Part B Supplement**
  - o Set-up for 21 line entries + total line
  - o If over, use Part B Supplement

- Form ID will not change on Supplement if more than 1 page needed
- Set-up to have 21 line entries + total line
  - Enter the combined amount from Total line for each Part B and Part B Supplement on Line 1 of page 1
  - o Fields captured
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Name
    - SSN/EIN
    - (a) IRC 168 Recover Period
      - ❖ 00.0 (Format)
    - (b) Method
    - (c) Percent
      - ❖ 0.000 (Part B, column c) - Format
      - ❖ No percent symbol
    - (d) Basis for Depreciation
    - (e) Bonus Depreciation
    - (f) Net Basis
    - (g) Kansas Expensing
      - ❖ Line 11, total of column g
    - Total for all Line 11's
      - ❖ Part B
      - ❖ Part B Supplement
        - Total line is for each page and transfer to page 1, line 1
- **Page 6, Part C**
  - o **CANNOT BE CLAIMED FOR TAX YEAR 2012**
  - o Setup for 21 line entries + total line
  - o If over, use Part B Supplement
    - Form ID will not change on Supplement if more than 1 page needed
    - Set-up to have 21 line entries + total line
    - Enter the combined amount from Total line for each Part C and Part C Supplement on Line 2 of page 1
  - o Fields captured
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Name
    - SSN/EIN
    - (a) IRC 168 Recover Period
      - ❖ 00.0
    - (b) Year Placed in Service
    - (c) Current Year
    - (d) Recapture Factor
    - (e) Years Remaining
      - ❖ 00.0
    - (f) Percentage of Recapture
      - ❖ 100.0000
      - ❖ No percent symbol
    - (g) Expensing Previously Allowed
    - (h) Recapture Amount
      - ❖ Line 12, total of column h
    - Total for all Line 12's
      - ❖ Part C
      - ❖ Part C Supplement
      - ❖ Total line is for each page and transfer to page 1, line 2
- **Page 7, Part C Supplement**
  - o **CANNOT BE CLAIMED FOR TAX YEAR 2012**
  - o Setup for 21 line entries + total line
  - o If over, use Part B Supplement
    - Form ID will not change on Supplement if more than 1 page needed
    - Set-up to have 21 line entries + total line
    - Enter the combined amount from Total line for each Part C and Part C Supplement on Line 2 of page 1
  - o Fields captured

- SDC code – pg 1 – 7 (or any additional pages)
- Form ID – pg 1 – 7 (or any additional pages)
- Name
- SSN/EIN
- (a) IRC 168 Recover Period
  - ❖ 00.0
- (b) Year Placed in Service
- (c) Current Year
- (d) Recapture Factor
- (e) Years Remaining
  - ❖ 00.0
- (f) Percentage of Recapture
  - ❖ 100.0000
  - ❖ No percent symbol
- (g) Expensing Previously Allowed
- (h) Recapture Amount
  - ❖ Line 12, total of column h
- Total for all Line 12's
  - ❖ Part C
  - ❖ Part C Supplement
  - ❖ Total line is for each page and transfer to page 1, line 2

K-120V   Rev. 6-12
- ➢ Change to tax year within form
  - Revision date
  - Tax year in scanline to 12
- ➢ No data placement changes

Small Business Corporation

K-120S   Rev. 6/12
- ➢ **Adding expensing deduction line to K-120S and K-121S**
  - **New line 18 for both**
- ➢ **Requirement**s
  - If completed by someone other than the taxpayer, the Preparer information is required
  - If completed by a Tax Preparer required to enter one of the following: EIN, SSN or PTIN
- ➢ Change to tax year within form
  - Form ID
  - Revision date

Privilege Tax

K-130   Rev. 6/12
- ➢ **K-84 and K-85 only filed "Electronically" – No paper forms can be filed claiming these credits. The instructions are all that is available on the Dept.'s website at: http://ksrevenue.org/forms-btpriv.html#credit**
- ➢ **Removed K-64, Business Machinery and Equipment Credit line**
- ➢ **Requirements**
  - If filing an amended return, the initial check field must be indicated along with the reason
  - If completed by someone other than the taxpayer, the Preparer information is required
  - If completed by a Tax Preparer required to enter one of the following: EIN, SSN or PTIN
- ➢ Change to tax year within form
  - Form ID
  - Revision date
- ➢ No data placement changes

K-130V   Rev. 6/12
- ➢ Change to tax year within form
  - Revision date
  - Tax year in scanline to 12
- ➢ No data placement changes

Estimated Tax

K-40ES Rev. 6/12
- ➢ Change to tax year within form
  - • Revision date
  - • Tax year in scanline to 13
- ➢ No data placement changes

K-130ES Rev. 6/12
- ➢ Change to tax year within form
    Revision date
    Tax year in scanline to 13
- ➢ No data placement changes

K-120ES Rev. 6/12
- ➢ Change to tax year within form
  - • Revision date
  - • Tax year in scanline to 13
- ➢ No data placement changes

Withholding Tax

KW-7/7S Rev. 7-08
- ➢ Tax year in scanline – 2013
- ➢ No data placement changes

Nonscannable Forms - If a nonscannable form is not listed, this indicates no changes for TY2012.

Credit Schedule Changes – Credit schedule(s) being filed along with an income tax return, must enclose a Schedule CR and a copy of the credit schedule(s) being claimed with their return.

- ➢ CRF   Rev. 7/12 –   Net Operating Loss Carry Forward Form
- ➢ K-36   Rev. 7/12 –   Telecommunications and Railroad Credit
- ➢ K-59   Rev. 7/12 –   High Performance Incentive Program Credit
- ➢ K-88   Rev. 8/12 –   Owners Promoting Employment Across Kansas (PEAK) Credit (**Electronic**)
- ➢ K-139   Rev. 8/11 –   Corporation Application For Refund From Carry Back Of Net Operating Loss
- ➢ K-139F   Rev. 8/11 –   Corporate Schedule for Refund From Carry Back of Farm Net Operating Loss

Miscellaneous Forms

- ➢ DIS   Rev. 8/12 –   Certificate of Disability
- ➢ **Form 200**   Rev. 8/12 –   Local Intangibles Tax Return
- ➢ K-19   Rev. 8/12 –   Report of Nonresident Owner Tax Withheld
- ➢ K-121   Rev. 7/12 –   Combined Income Method of Reporting
- ➢ K-121S   Rev. 7/12 –   Combined Income Method of Reporting
- ➢ K-210   Rev. 8/12 –   Underpayment of Estimated Individual Tax
- ➢ K-220   Rev. 8/12 –   Underpayment of Estimated Corporate Tax
- ➢ K-230   Rev. 8/12 –   Underpayment of Estimated Privilege Tax
- ➢ RNT   Rev. 7/12 –   Certification of Rent Paid

Obsolete Forms

If you are reproducing the following forms*, **they will no longer be used for new claims beginning January 1, 2011**. Prior year forms starting with tax year 2010 are still good for their appropriate tax year. The following forms have expired per applicable statutes.

Credit Schedule

- ➢ K-64   Business Machinery and Equipment Credit
- ➢ K-64O   Informational Return for Credits on Business Machinery and Equipment
- ➢ K-78   Nitrogen Fertilizer Plant – Never used
- ➢ K-80   Integrated Coal Gasification Power Plant – Never used

2010 last year to file a new claim but carry forwards can still be processed

- ➢ K-34   Business and Job Development (Metropolitan Counties) – Douglas, Johnson, Leavenworth, Sedgwick, Shawnee, and Wyandotte
- ➢ K-73   Petroleum Refinery
- ➢ K-77   Qualifying Pipeline
- ➢ K-79   BioMass-to-Energy Plant

- ➤ K-87   Declared Disaster Capital Investment

2011 last year to file a new claim but carry forwards can still be processed

- ➤ K-34   Business and Job Development (All Counties)
- ➤ K-82   Storage & Blending Equipment
- ➤ K-83   Electric Cogeneration Facility

2012 is the last year to file a new claim but carry forwards can still be processed

- ➤ K-32   Regional Foundation
- ➤ K-75   Historic Site Contribution
- ➤ K-84   Technical and Community College Deferred Maintenance **(Electronic Only)**
- ➤ K-85   University Deferred Maintenance **(Electronic Only)**

2016 will be the last year to file a new claim but carry forwards can still be processed

- ➤ K-30   Angel Investment

Design and Developmen
Division of Taxation
915 SW Harrison St.
Topeka, KS 66625-2007

Nick Jordan, Secretary
Steve Stotts, Director of Tax Operations

Phone: 785-296-2460
Fax: 785-296-2736
www.kdor.org/developers/subhome.html

Sam Brownback, Governor

KANSAS

Department of Revenue

2012 - 2013
LETTER OF INTENT
TO PRODUCE SUBSTITUTE OR REPRODUCED FORMS

_____ agrees to abide by the policies, procedures, and
(Company Name)

guidelines published by the Kansas Department of Revenue concerning the development of substitute or reproduced forms. The requirements include but are not limited to the following:

- First submittals of scannable forms must be received by **December 3, 2012**, in order to be used by the first of the year. (Income, Homestead, Fiduciary, Corporate, S-Corp, and Privilege)

- **No** first submittals of scannable forms will be accepted after **March 15, 2013**.

- Companies or individuals who develop substitute tax forms or products must meet the placement and data requirements in accordance with the guidelines " Specifications and Approval Requirements for Reproducing State Tax Forms" Pub. KS-1648 issued by the Kansas Department of Revenue.

- Software Developers/Vendors and Forms library products must be able to print a banner on all affected "returns/voucher" forms, where incorrect variable (data) has been entered in a format other than what is specified by the Department. The banner must be 18pt font **bold** and be printed on the return/voucher; to alert the user that incorrectly formatted data has been entered. The Department recommends using: "**INCOMPLETE DATA: DO NOT FILE**". This banner is to allow the Department to readily identify these forms to reject them.

- Refrain from selling, releasing, licensing or distributing tax packages to customers or clients prior to receiving approval for each tax form included in the package. – Due to the large number of "**DRAFT**" forms being filed, not approved or non-submitted forms are <u>not</u> to be included in the release of any software package.

- Notify customers or clients of the computer hardware requirements, including printers, printer fonts, font cartridges, specialty fonts, etc., necessary to produce our company's scannable/substitute tax forms that were approved by the Department of Revenue.

- Notify the Department, and our customers / clients immediately if computation errors or other variable data errors are found. Promptly correct errors in the company's products and substitute tax forms. Provide the Kansas Department of Revenue with proof(s) showing that the company has corrected the errors and notified customers or clients of the corrections.

- Authorize the Kansas Department of Revenue to include the name of our company in various public information materials designed to inform practitioners and the public about software developers who have agreed, complied, or failed to comply with the specifications for reproducing tax forms.

_____   _____   _____
Signature   Title   Date

Please **fax** the completed 3 page Letter of Intent, to 785-296-2736, no later than **August 27, 2012**.
Your forms will not be tested until received.

CONTACT INFORMATION

(Information here must be completed for each contact handling Kansas Department of Revenue tax forms within the company)

Company Name	SDC (KS Software Developer Code*)

Mailing Address	City	State	Zip

Main Contact Name	Contacts' E-mail Address

Telephone Number	Fax Number	Technical Support Telephone Number

Secondary Contact Name	E-mail Address

Telephone Number	Fax Number	Technical Support Telephone Number

Product Name(s)	Web Site Address

- - - DATES - - -

**Kansas forms will be submitted for testing date -	Software release date -

*If you do not have a Kansas software developer code, leave field blank and one will be assigned. You will be contacted with SDC.

**All first submittals of scannable forms must be received by Dec. 3rd, for software to be released with approved forms by Jan. 1. Some tax types must be submitted for approval by Dec. 3rd as the revised forms will be due as early as Jan. 25th.

COMPANY INFORMATION

Does the Kansas Department of Revenue have your permission to include a telephone number on our web site in the approved form section? ☐ No ☐ Yes If yes, please provide the telephone number: _____

Our company:

☐ develops substitute forms and/or software and sells to secondary companies. (**Enclose a list of all secondary companies that purchase forms and/or software from your company.** This list **MUST** contain the same information as the "Contact Information" section above and a list of Kansas's forms provided by your company to each secondary company. All secondary companies must complete a "Letter of Intent" and submit form(s) for approval.)

☐ develops substitute tax forms, using our own software program in order to submit our return(s) to Kansas. Please include a separate sheet with the name(s) of the tax software product(s) that your company will produce that contains Kansas Department of Revenue tax forms.

☐ buys tax form software from another company in order to print the variable data on forms. Name of Primary Software Developer: _____

☐ develops On-line software that offers E-filing or Web-filing.

☐ offers over-the counter software.

How can someone obtain your software? _____

_____

_____

_____

How do you notify your customers/clients of form changes, to know the version they are using and when to update software?

_____

_____

30

SCANNABLE FORMS

If different areas within a company or different software/programs are used for the same forms please indicate the names next to the form and when the form is submitted for approval. Each area or one for the whole company can complete a Letter of Intent. Check all that apply.

☐ K-40	☐ K-40H	☐ K-120	☐ K-130	☐ K-40ES	☐ KW-7
☐ Schedule S	☐ K-40PT	☐ K-120EX	☐ K-130V	☐ K-120ES	
☐ Schedule CR	☐ K-41	☐ K-120V		☐ K-130ES	
☐ K-40V		☐ K-120S			

NON-SCANNABLE FORMS

Check all forms that apply for the whole company not sections within company. If forms are added during the year complete this page and mail with form when requesting approval.

☐ CR-16	☐ K-4U*	☐ K-42*	☐ K-81*	☐ K-139F	☐ ST-28*
☐ CR-17	☐ K-19	☐ K-47*	☐ K-82	☐ K-210	☐ ST-28A*
☐ CR-18*	☐ K-30*	☐ K-53*	☐ K-83	☐ K-220	☐ ST-28C*
☐ CR-108	☐ K-31*	☐ K-55*	☐ K-86*	☐ K-230	☐ ST-28D*
☐ CRF	☐ K-32*	☐ K-56*	☐ K-87	☐ K-706*	☐ ST-28F*
☐ DC-1*	☐ K-33*	☐ K-57*	☐ K-120AS*	☐ KS-2848	☐ ST-28G
☐ DIS	☐ K-34*	☐ K-59	☐ K-120S AS*	☐ KW-7A	☐ ST-28L*
☐ DO-5*	☐ K-35*	☐ K-60*	☐ K-120EL*	☐ KW-7S	☐ ST-28M*
☐ DO-10*	☐ K-36	☐ K-62*	☐ K-121	☐ PR-70B	☐ ST-28W*
☐ DO-41*	☐ K-37*	☐ K-67*	☐ K-121S	☐ PR-78SSTA	☐ ST-31*
☐ Form 200	☐ K-38*	☐ K-68*	☐ K-130AS*	☐ RF-9*	☐ ST-201*
☐ K-4*	☐ K-39*	☐ K-72*	☐ K-131*	☐ RNT	☐ ST-203*
☐ K-4C*	☐ K-40C*	☐ K-75*	☐ K-139	☐ ST-21PEC	☐ TG-1*

*Forms with no changes to them as of 8/30/12